L.F 98/95

P52

G. R. S. IX-5]

Previous references.

mund 15 of 82
Sls 1-36

1890-91
~~191~~
(Municipal)

File No. 13/90

Serial Nos. 1-10

Later references.

mund 13/90
Sls 11-13

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-10

In
~~Part~~ B for April, 96

SUBJECT.

Octroi on foreign piece-goods
in the Mysore City Municipality

Indexed
Dy

Notification

Piece goods which have paid Octroi duty in one Municipality (to be hereafter designated in these rules, as Municipality A) shall be exempted from payment of similar duty in another Municipality to which they may be taken for sale (to be hereafter designated in these rules as Municipality B), provided that the merchant owning them testifies to such previous payment and otherwise conforms to these rules.

2 The merchant

owning, the goods in question shall produce them to the Octroi Collector of Municipality B, with a list signed by him showing -

(a) Detailed description of the goods,

(b) The name of Municipality A,

(c) The amount paid to Municipality A, on account of the goods individually and the date of payment,

(d) Descriptive particulars of the stamp on the goods and of any other voucher which the merchant may possess for payment of duty to Municipality A,

(e) A declaration that duty has been paid to Municipality A, and an application that on that account

account the goods in question should be exempted from payment of duty in Municipality B.

3. Where the goods in question have previously paid duties to different Municipalities, a separate list shall be furnished for each such Municipality.

4. The octroi Collector of Municipality B, shall examine the list and the goods and the stamps and other vouchers which may be produced to prove previous payment; and on being satisfied that the goods have previously paid

(octroi

Octroi, shall record a certificate to that effect on the list, adding the amount which, but for such payment, would have been levied in Municipality B.

5. The octroi ~~collection~~ Collector of Municipality B, shall then ~~release the goods~~ as if they had paid Octroi to Municipality B, and stamp ~~them~~ the goods with a distinct stamp to be provided for the purpose, to distinguish the goods from others which pay Octroi to Municipality B, in cash, and grant such other vouchers as are usual or

then release the goods as if they had been duly in cash & Municipa- -lity B.

or prescribed for receipt of octroi duty; He shall

6. The list prepared and attested as prescribed ~~and~~ in rule 3 4 above, and certified to as pre- -scribed in rule 4, shall be countersigned by the Vice President of Muni- -cipality B and for- -warded to the President of Municipality A, for adjustment of the a- -mount due to Muni- -cipality B, from Mu- -nicipality A. The President of Municipality A, will examine the claim and if found

correct, move the Comp-
troller to effect the ne-
cessary book transfer
of credit between the
two Municipalities

By Order

Chf Secy

Draft
In duplicate
Ans to Journal

Mbr.

To.
The Compiler, Mytone Gazette
for publication

Order.

At present, piece goods which pay Octroi in one Municipality are liable to pay Octroi again to an -Xother Municipality, whether they may be taken for sale because it has not been possible to sell them in the first men- -tioned Municipality. This has often been represented as a hardship and the c^s following is an extract from the Proceedings of the Meeting of the Dasara Representative Assembly

held in October 1889.

"The question whether the collection of Municipal tax in one station, should not exempt the taxed article from collection of further Municipal tax when the article is removed to another Municipality; was submitted for early decision. Mr. Subba Row said that the subject was discussed last year, but no decision was arrived at.

He was told in reply that the Government had no doubt that the claim for exemption was just, but it was not quite easy to hit upon a satisfactory procedure of

of adjustment of the tax collected in the first station where the tax might be collected on the whole bulk when broken there. The Dewan suggested there were only two ways of solving the difficulty viz

(1) The Municipality to which the taxed article might be taken and where it might be consumed, should keep an account of the quantity of articles so brought in and consumed and demand of the Municipality that collected the tax a refund of the amount collected on this quantity, as shown in the account.

This procedure, he said, was open to the objection that it involved an unsatisfactory system of refunds, depending-

the accuracy of accounts kept by subordinate officers of no high status.

(2) That Government might reserve to themselves, the "right of distributing, at "the end of each year, the "whole of the Municipal "collections of a District a- "-mong the several Muni- "-cipalities of that District "according to a fixed scale, "based upon the average "receipts of these Municipa- "-lities for the three or five "previous years.

"To this scheme also, he "observed, there were objec- "-tions of which the chief "was the arbitrary nature "of the scale. He promised "to give the subject early "attention and issue fresh "orders."

2 To remedy the hardship complained of, Government resolve, as an experimental measure

measure, to adopt the above mentioned system of refunds for two years from this date. The annexed Notification will be issued, and Deputy Commissioners will report upon the working of the rules at the end of each year. Their satisfactory working, will, very much depend upon the careful and close supervision which Vice Presidents of Municipalities exercise over their Octroi establishments - Such supervision is earnestly enjoined -

3 Deputy Commissioners are requested to submit for the information

of Government, for every Municipality in their respective Districts, which levies Octroi on piece goods.

(a) an impression of the seal now used for stamping goods on payment of Octroi.

(b) an impression of the seal (of different pattern) which, under the rules, herewith issued, they propose to adopt for stamping goods to be exempted from payment of Octroi a second time.

Chief Secy

MBR

To. The Dy Comm^rs of Distts

Municipalities

Repeal of Octroi Duty

Refunds of Octroi Duty

The question I agree is somewhat intricate, but I don't think abolition of Octroi & Substitution of Cart tax will be a Satisfactory Solution.

From a Cart tax pure & simple the Revenue wd be most unequal: Tolls would give larger Revenue but nothing like the amount our municipalities now get from Octroi. Indeed Octroi, the mainstay of our municipal Revenue, Tolls we can in principle ~~not~~ levy only on the Various ~~town Approaches~~ roads leading into the Town, not upon what comes by the Railway - Tolls thus levied may yield a small sum sufficient to keep the roads in question in repair, but not enough for municipal

To get ~~one percent~~ the
Amount of our present
Octroi Revenue from
Cart tax or Tolls, we
must needs resort
to rates, most objectionably
high.

When some years ago
C & M. Station abolished
Octroi I predicted they
wd find no suitable
substitute That prediction
has now come to
pass and the C & M
Station are re-introducing "Octroi"

"Octroi" may not be
the best kind of
tax in theory, but
it is more popular

~~that~~ than any other
we can think of as
yet.

Under such circs
we must endeavour
to do our best
remove any existing
defects in the present
System of Octroi,
but retain it as
the principal item
of Municipal Revenue.

Under such circs
I still think some such
arrangement as ~~was~~ was
discussed at Dasara
Meeting of 10 Oct. 1859
wd be suitable. If
there wd be too
arbitrary, we must

adopt a System of refunds,
and leave ~~the~~ Each
Municipality to recover
its own Revenue.

A System of refunds
is found in theory but
rather inconvenient to
work, but I conceive
that it can be worked
with fair Success by
adoption of Suitable Rules.

It has further to be
Considered in Connection
with the System of the
C & In Stations, so as
to have one uniform
System throughout

Please send the White file
of Mr Chemical with these
remarks.

Yours sincerely

Q

Churchill

Govt Pro.—

Read letter from the Dpt Cent Shimoga dy 25 January 1891

No. 122/106 —

—

Recd the draft to the Devan for approval & ltr 29/6/91

It being improper that octroi articles on which Octroi duty has been collected in one Municipality should be again subjected to duty again when they are taken into another Municipality, the Govt resolve to direct, that no duty be hereafter collected by any Municipality, when the owner of the article produces satisfactory evidence that duty has been once collected on it & the Municipality allowing the articles to be imported ~~on~~ on which payment of duty, should keep an account of the same, & claim from the Municipality in which the duty had been originally paid for a refund of the same

When the preceding 3 months

I suppose we must fix some time. Otherwise it will be difficult to enforce it

To facilitate the

the identity of the articles
on which duty has been
once paid. the person
removing the articles on which
duty has been paid from one
Municipality to another, shall
apply to the President or Vice
President of the Municipality in
which duty has been paid for
a Certificate that duty has
been paid on them, & the Officer
to whom the application has been
made shall grant a certificate
accordingly on satisfying
himself that duty has been
once recorded on them. Such
Certificate shall be regarded
as evidence of the payment of
the duty. In the case of clothes
there cannot be much difficulty in
ascertaining whether duty has been
paid on them or not as ~~the Govt~~
all clothes which have paid
duty, are, the Govt presume,
stamped by the Municipality
but in the case of other articles

the Officer granting the
certificate should satisfy
himself of the identity
by local enquiries.—

3— Cases may arise
in which one of the same articles
passes through several municipalities.
In such cases, the refund
of duty should be made by
the last municipality granting
the certificate. For instance,
if a bundle of cloths on
which duty has been collected
in municipality A, is brought
into the municipality B, A should
refund the duty to B. If the same
bundle afterwards enters municipality C,
the latter should claim the refund
from B & not A.—

4. No article should be exempted
without the production of the
certificate above referred to.—

LL
29.6.191

Sch.
I hear the writing of

these Rules would be
extremely difficult &
obstructive to trade.
It would take some time
before a man can get
the Certificate, & I do not
see how we can dispense
with it. — By some system
of stamping articles on which duty
has been collected can be
devised, & we give up the idea
of refunds, we can lay down
that all stamped articles passed
be free. — Until then this will not be
possible. — It seems to me
that the system of levying duty,
in more than one place is less
expensive to trade than the complicated
system of refunds. Double tax is removable in
both cases. Either Cart-Before-the-Horse
to the same question. —

JEP
29/6/91

Theoretical perfection in taxation
is rarely attained in practice —
Octroi is the best under all present
circs It is less unpopular and
more paying than any in the long
list of Municipal taxes which
are elsewhere imposed by us.
-E. 3/7/91

I am afraid it will be
difficult to make up
satisfactorily the proposed
system of refunds. Possibly
it may be tried. I am
for substituting Octroi which
is an important and objectionable
tax \ 28/6/1891 AH

CHIEF SECY.'S DEPT.

Submitted to the Dewan.

I have already sent a draft on the subject to the Dewan.—

Is the restriction applying to Piece goods, and to others. The principle applies to all. & on my draft I have made provision for all goods passing from one municipality to another.—

I fear the system of rewards is unworkable. I shall however look into the draft again after seeing the remarks of the Dewan on the draft already sent to him for his approval & observations.—

No provisions

Note. 3d/ms Ql.

There is no difference of opinion as to the practical difficulty of working a System of Refunds.

The question was discussed in para 14 of the late Ch[s] Cs' Prop[s] of 29 Sept 1879 (See p. 170 Revenue Manual) would it not be sufficient & have the following Rules

1— No Municipality shall levy an Octroi duty on articles which do not break bulk within their limits — or upon articles ~~Secured~~ removed from a Bonded Warehouse + (when one has been Established) ~~beyond~~ for consumption outside the Municipal limits

2— Where articles, ~~which have already paid~~ upon which an Octroi duty has already been paid by Municipality

+ This Should be Established at all Dt Bd Quarters

~~On the~~
As Evidenced by the Stamps of Such Municipality

~~Imposed upon~~ Such
articles, when brought into & Consumed
within any other Municipality,
Shall not be liable to
pay an Octroi ~~&~~ duty
to the latter Municipality,
which will however be
Entitled, ~~to a refund~~ on
production of a Statement
Showing the No., description
& other particulars of the
articles so brought & Consumed
within its limits, ~~from the~~
to obtain a ~~refund~~ from
the Municipality which
first levied the duty.

Rules who the Wd be
Carry towns and wd afford

Shd. produces
practicales on
these lines
Wd be desirable
if
Nov 25 5/7

relief to a very considerable
extent.

To attempt more is undesirable
as obstructive to trade since
as the Chemical Rec observes
be more injurious than the
levy of Even a double duty.

Before arriving at a definite
Settlement it is desirable
to Study the proposed Rules
for the Limit of Mild & Strong Solutions
which please send for.

Instructions for.

Mick Secy.

Have done
with Dft Rep
Dft
Yes

Memo

On Dasara Subject

No 460 of 1894 in regard to the proposed levy of Octroi on foreign piece goods in the City of Mysore, the President of the Municipality was requested to submit his opinion ~~How~~ on his letter etc No 158 dated 12th Septr 1895, he states that the Board are against the levy, in as much as no such duty exists in the City and Station of Bangalore and several other Municipalities in the State, and that the trade of the town will suffer ~~if it should be introduced into the town, and into other towns~~ In regard

as unless the levy is uniform throughout the province

Secy's order on President's
etc 158 dated 12 Septr 1895

"The matter requires looking into. Put up a note shewing how the matter stands all over the Presidency and also in the C & M State

Several etc 1

to the Secys order noted on the above letter, it is submitted as follows —

(1) In paras 208 22 of the Proceedings etc 3362-73 / ml 161 dated 27 September 1879, the maximum rates of duty on Indian and Foreign piece goods were fixed at 5 and 1½ per cent advalorem respectively. In Pro etc 4860-67 / ml 3237 3940-50 / ml 212 dated 19 Decr 1879 / 7 October 1880, respectively the duty on Indian made goods was reduced from 5 to 3 per cent advalorem, and the right to exemption from duty of Mysore made goods, recognized.

Several etc 2 & 3

(2) Owing to the abolition of cotton duties on Foreign piece goods, it was considered that there was no reason why lower rates should be levied

Pro etc 7236-63 / 166 10/12/89 (Sln 18)

levied on such goods and in consultation with the several Deputy Commissioners, a uniform rate of 2 per cent on all Piece goods, whether Indian or Foreign, was ordered to be levied in all municipalities, where cloth was taxed. In para 3 of the same order, it was observed that "It is a question whether the loom tax now charged should not also be abolished and a duty charged on cloth manufactured in the Mysore Province also This will be considered separately".

(3) The list of municipalities which levy Octroi on Piece goods with the estimated revenue expected to be realized in them during 1896.

+ Proc No 11688-95 dt 22/11/95 for 239-252
Serial No 31

1896 97 is appended to this memo. From this it would appear that no duty on Cloth is being levied in the City and Station of Bangalore and that the number of Municipalities, which at present levy the duty, is 4 6, Of these, the towns of Mysore Chamrajnagar and Hunsur levy no duty on Foreign piece goods, on the ground that these Municipalities had not been collecting Octroi on such goods previous to the order of 22nd January 1891. In 1893, the Seringapatam Municipal Board resolved to exempt from duty Foreign piece goods in the town as in the case of the above 3 municipalities. In

Pro no 14194/851 dy 19/3/91 (Sl no 35)
Pro no 1351-2/122 dy 4/5/91 (Sl no 38)

+ 25th April 1893

† No 2467 / 17895 dy 26 January 1897

In reply the Dy Coms has been requested† to consult the present municipal Board and also the Boards at Mysore, Chanjeegad and Hunsur as regards the desirability or otherwise of levying Octroi duty on Foreign Piece goods. No reply having been received, a reminder has been issued.

(4) As already stated, no Octroi is being levied on Cloth either in the City and Station of Bangalore the duty being at present confined to the marginally noted articles at rates specified against each in both the ~~towns~~ Municipalities. It is the intention of both the Guzlaar and the Resident that

(1) Tobacco at 30 As per maund
(2) Betel leaves at 2 Rees per 100
(3) Cocoanuts at 5 As per 1000

that there should be the same rates of Octroi duty in the Cantonment Station and the City of Bangalore (Vide this office letter c/o $\frac{1105^{1}}{530}$ dated 11th January 1897) At the desire of the 1st Assistant to the Resident, the President of the Bangalore City Municipality was asked[+] to arrange an communication with the President of the Station Municipality for an early conference by a joint sub-committee of the Commissioners of the City and Station Municipalities and to report the result to the Durbar with a view to such further action being taken as might be necessary The result arrived at by this sub-committee, is not known

[+] Letter to President c/o $\frac{5670-87}{194\ 94}$ 18-11-96 (copy putup)

This note was once submitted by the late Chief Secy to the late Revenue Councillor.

Thos

to the office

(5) It is submitted that in his note of 3rd July 1891 (submitted to day with a separate memo), H E the Dewan observed that he would ask the Resident to include in the list of dutiable articles Cloth (Indian and Foreign) and to introduce the same rate of duty the City and Station Municipalities and that when duty upon Cloth was placed on a uniform basis for the whole Province, the loom tax, which presses heavily upon a very poor class, might at once be abolished.

Submitted to Secy
13/3/97. MJ 5/3/

wrote to the President of
the Bangalore City Municipality
and ascertain from him
whether a complaint
has been received by him
with regard to the question of
taxing piece goods was
then considered.

17-3-97

Drafted DO 17/3/97
Issued 194-94

Recently in the Bangalore
City and Station Municipalities
Octroi on cloth has been
introduced at the rate of
1 Re- 9 ats per cent advalorem

Statement showing the name of Municipality and the amount of revenue realized in it on cloth

No.	Name of Municipality	Estimates for 1896-97	Remarks
1	Bangalore ~~city~~ District	"	No tax is levied on any goods entries in the District
	"Kolar District"		
1	Kolar	1800 - -	
2	Bowringpet	209 - -	
3	Chintamani	600 - -	
4	Srinivaspur	100 - -	
5	Mulbagal	350 - -	
6	Sidlaghatta	900 - -	
7	Chick ballapur	450 - -	
8	Bagepally	10 - -	
9	Gudibanda	15 - -	
10	Gori bidnur	100 - -	
11	Malur	150 - -	
	"Tumkur District"		
12	Tumkur	2000 - -	
1	"Mysore District"		
13	Mysore city	9400 - -	No tax is levied on foreign piece goods
14	Hunsur	60 - -	Do
15	Nanjangud	660 - -	Do
	"French Rocks Sub Div"		
16	Seringapatam	620 - -	
	"Hassan District"		
	Hassan	3000 - -	
8	Alur	300 - -	

№	Name of Mmmr	Estimates 18 6-
19	Sakaleshpur	220 " "
20	Belur	1100 " "
21	Arsikere	430 " "
22	Chennarayapatna	300 " "
23	Arkalgud	250 " "
24	H. Narasipur	850 " "
	"Shim	
25	Shimoga	4000 " "
26	Chennagiri	200 " "
27	Honnali	130 " "
28	Nyamti	500 " "
29	Shikarpur	130 " "
30	Sirakoppa	250 " "
31	Sorab	340 "
32	Sagar	1000 " "
33	Nagar	140 " "
34	Tirthally	900 " "
35	Kallurkatte	50 " "
	"Ka	
36	Chickmagalur	5800 " "
37	Tarikere	1000 " "
38	Birur	450 " "
39	Kadur	500 " "
40	Yadehally	200 " "
41	Shimoga	650 " "
	"Chital	
42	Chitaldrug	1600 " "
43	Davangere	1600 " "
44	Harihar	600 " "
45	Hosadurga	150 " "
	Hiriyur	200 " "

Mint
13-8-90
/

No 14194 of 19-3-91
857

Official Secret

Pending further instructions
the Dy Comr of Mysore
is requested not to enforce
the collection of duty on
cloth imported from foreign
countries into the Municipalities
of Mysore & Nanjungode,
but the duty on country cloth
may be reduced to 2 per
cent as that is the duty
ordered to be levied throughout
the Province.

11 Sealey
~~Copy~~ Recently
ordered to
be imposed

~~Orders to repeal~~ A. 19/8/91

~~Imposition of duty on cloth of~~
~~Foreign manufacture will be~~
~~issued~~, as soon as

A.C.
18/2/91

~~A.~~
19/8/91

Issue these at once.
I have taken the
permission of the Dewan
to issue these orders.—

A.C. 18/2/91

To, The Deputy Comr
Mysore

Dated 19 March 1891

14194
881 L 402

Requesting him not to
enforce the Collection
of Duty on Cloth imported
from foreign Countries
into the Municipalities of
Mysore & Nanjangud

Transcribed the same on 15 8 88

Mun 13 of 90 2

26 MA 91
1507
DIWAN OF MYSORE

1891 No 463

From The Deputy Commissioner Mysore District

To

Dated 24/3/91

Despatched

Received

Enclosures No

General No. 1503
No.

Subject Re the Vice Presidt. of the Mysore City and Municipalities have been instructed on the subject levying 2% advalorem duty on piece goods manufactured in & imported from British India & for keeping in abeyance levy of similar duty on piece goods imported from foreign countries Reporting also on the octroi duty levied at Rs 3% in the Srirangapatna & Hunsur Municipalities while the duty collected in foreign piece goods from the former was 2½ per cent - soliciting orders on the subject &

13-4-91 31-3-91

No. 15

OFFICE OF THE
26 MAR. 91
DEWAN OF MYSORE

Deputy Commissioner's Office
Mysore District

From,

D Nanjunda Row Esquire
Offg Deputy Commissioner
Mysore District

To.

The Chief Secretary to the Dewan
of Mysore
Bangalore

Municipal
41
15/3/91

Sir,

In acknowledging the receipt of your O.M. No. 1414/851,24, dated 19th Instant, I have the honor to State, that needful instructions have been issued to the Vice Presidents Mysore City, and Nanjungode Municipalities, and that levying 2 per cent advolorum duty on piece goods manufactured in, and imported from British India, and keeping in abeyance the levying of similar duty on piece goods imported from Foreign Countries.

2. Octroi duty at Rs: 3 per Cent, and not as Stated in Counsellor, Mr. Chenoul Row's note, dated 18th Instant, at Rs 2½ per cent, is also levied in the Municipalities of Seringapatam and Hoonsoor.

In the former, duty at Rs. 1½ per cent is collected on piece goods imported from Foreign Countries. I think the merchants of these towns are entitled to the same Concession as those

those of the Mysore City and Nunjengode.

Early orders are solicited, pending which, the Vice Presidents of the said Municipalities have been requested to hold under deposit any collections that may be made, over and above the rates sanctioned for Mysore City and Nunjengode

I have the honor to be,
Sir.
your most Obed't Servant,

For Offg: Deputy Commissioner
Mysore District

Mund
13/3/90
3

Read:—

Letter from the Dy Comr Mysore District dated March 1891 No 150 3 reporting that an advalorem Octroi duty at 3 per cent is being collected on Indian made Piece goods in the Municipalities of Seringapatam and Hunsur and that Piece goods imported from foreign countries are also subjected to a duty of 1½ per cent only in the former Municipality, and enquiring as to whether the merchants in these towns are not entitled to the same concessions as those granted the Municipalities of Mysore and Seringapatam

Order thereon

As the town of Seringapatam now charges Octroi on foreign Piece goods, the Government consider that the existing rate may be slightly raised and they accordingly direct the introduction of the uniform rate of 2 per cent on them, similar goods being allowed exemption in Hunsur, where they are not

No. 1351-2 dt/4/5/91
122

R. Official memorandum
dt 19 March 1891 No/4194/851
must be considered
applicable with terms of
Mysore, Nanjangode &
Hunsur, where no duty is
now collected on foreign
Piece goods. In Seringapatam
the duty may be raised
from 1½ to 2 as has been
done all throughout the
Province.
Mund 2/5/90

K V (C)
4/5/

duty hitherto. But Piece goods of Indian Manufacture should be charged in both the Municipalities of Seringapatam and Hunsur at 2 per cent, the rate ordered to be collected throughout the Province with effect from 1st April 1891

2. The Govt note that, if the municipal income of Hunsur should suffer materially by the reduction of duty on Indian Piece goods, and with a view to recoup the loss, the Municipal Board recommend the introduction of Octroi on foreign goods also, the matter will receive consideration.

1891

To The President of the Dutties Mysore District "Comptroller"

Dated 4th May 1891

No 1351-2

Z. 122.

Informing that the official Memorandum No: 14144 of 19th March 1891 regarding the collection of Octroi Duty on Piece goods will be considered applicable to the limits of Mysore, Hunsur & Nanjangode

Under Secretary.

To The President of the Mutts Mysore District

Comptroller.

Mem'
1396
4

1893

(General Serial No. 31).

1891.

From

125/91

To

The Chief Secretary to the Dewan of Mysore.

Dated 25th Bangalore.

Despatched May.

Received

Enclosures No.

General No. 122

No 106

Read Mem re Dewan for orders.
There is a very intricate matter. The best solution would be to abolish all Octroi & introduce customs. — LP 13/6/91
Cant Town
21
1891

Please See Separate Memo - attached/.

With reference to para 3 - the Dewan's Speech publish at page 13 of the Proceedings of the Representative Assembly for 1889, has the honor having to notice that Complaints are frequently received of articles which pay octroi duty in one municipality being subjected to a similar duty again when they are taken to another municipality and to request the favor of final orders on the subject

as the matter appears to lee under the Consideration

of Government.

Albert Palmer

By Commissioner
Shumosa Sta

Subject No. 72.
Double taxation under Octroi.

Summary of discussion.—Octroi in Municipalities is levied both where bulk is broken and where the goods are sold. There should be but one levy of Octroi.

Dewan's reply.—This subject is under consideration and an order regulating the levy will be issued at an early date.

(General Serial No. 30.)

Mail
13 Feb 90
5

1892/93 13567

L 2655

From The President Smuggl. Board Guyana

Dated 25th April 1893

Despatched

Received 19

Enclosures No. 2

General No. 908
No.

Forwarding copy of report of a Sub Committee on the imposition of duty on sea borne goods

Foreign & Com.

C.B. Mar
1915

En Two.

President's Office
Municipal Board
Mysore, Dated 15th May
1893.

From.

A. Rangaswami Iyengar Esquire
B.A.B.L.,
Deputy Commissioner and
President Municipal Board
Mysore.

To,

The Chief Secretary to the
Dewan of Mysore.

Sir,

I have the honor to state that the remarks of Government in para 3 of Proceedings No 9861-64 dated 9th January 1893 on the taxation of C.J. 242-92 Sea borne goods were duly considered by the Board and referred to a Sub-Committee for report. In forwarding Copy of that report, I beg to state that the views of the Board are in favor of the imposition of a duty on such goods.

2 It is rather anomalous that piece goods imported by Sea which are machine-made, should not be liable to the octroi duty while those manufactured in British Indian territory which are mostly hand-made, are taxed.

3 The question was dealt with by Government on a former occasion when, after calling for reports from the District officers, they directed the imposition of a uniform duty of 2 per cent on all cloths brought in to the Municipalities whether manufactured in British India, or imported by sea (Vide order no: 11688-239/95 Cir 252 dated 29th January 1891.)

4. But this order was withdrawn in the case of this and the Nanjana gud Municipalities, soon after issue, apparently on the Complaint of the merchants who deal in these goods in this City (Vide order no: 14194/851-409 dated 19th March 1891).

5. The Saits who mostly deal in them contend that if Octroi duty is to be levied on such goods in the Mysore City when no such duty is being levied either in the City or in the Civil and Military Station of Bangalore, the Mofussil Cloth merchants would cease purchasing Cloths in the Mysore City and get their supplies direct from Bangalore, by which their trade would be materially affected. They say that if the duty be imposed in the city and station at Bangalore, they can have no possiable objection to pay the duty here also.

6. This argument has some force, and requires favorable consideration. If Bangalore is brought under taxation as they desire, then the

Mofussil

mofussil traders in the Mysore District would not go there for their supplies as they can without loss, purchase them in the Mysore Town itself and the present large trade of the shaits with the mofussil will not be affected. otherwise steps will have to be taken to enable them to sell piece goods to merchants from mofussil, free of the duty by a system of free pass, or refund of duty which will work with some difficulty. But there is nothing insur-mountable in it. The octroi rules do not require that duty should be levied on exciseable articles when they are intended to be taken to other stations without breaking bulk en route, and the merchants who intend sending out goods may store them in the Godowns at the sayer Koti till they can be sent on In the case of some merchants, who might wish to have all their goods available for sale in Mysore, with liberty to send them out, it is quite possiable to make refunds in cash or by adjustment with the mofussil Municipalities when cloths are sent out for sale there. I would allow the refunds only when cloths are despatched to Municipalities in the District. In that case the arrival of the goods at the several municipalities can be watched and adjushments made

with

with them by book entries for refunds
If on the other hand refunds be
allowed for all outgoing cloths from
within the Town, it will be difficult nay
impossible, to prevent evasions of
duty. It will lead to frauds and
serious inconvenience in working.
It will also prevent worry and
annoyance if a minimum should
be fixed on the value of cloths on
which refunds will be allowed.

7. On a rough calculation
3 lacs Rupees worth of sea-borne
cloths is being imported into this
Town annually, and even if half
the quantity be deducted on account
of the consumption in mofussil
stations, there will yet be about
½ lac worth and the duty thereon
at 2 per cent would amount to
Rupees 3000 which would be a welcome
addition to the resources of the
Municipality.

8 The question of abolishing
the loom tax and of levying
duty on cloths manufactured
in our Province referred to in
para 3 of the Government
Proceedings of the 22nd January
above referred to may be finally
disposed of in connection with
this subject, since the duty on all
the cloths wherever manufactured

Cess

can be brought under taxation
at a uniform rate of 2 per Cent

I have the honor to be
Sir
Your Most obedient
Servant

A Langsdorf
President

Extract from the Proceedings of the Ordinary Meeting of the Municipal Commissioners of the Mysore city municipality Dated 29th April 1893

× × ×

VII Report of the Sub committee regarding the taxation of Sea borne goods.

Resolved that the report be adopted and the Board recommended to Government the taxation of Sea borne goo

× × ×

/Signed/ A Rangaswami Ayengar
President

Approved
Vice President

To

The Members of the Municipal Board
Mysore

Gentlemen,

We have the honor to inform you that we held 2 meetings to consider the question of levying a uniform octroi duty of 2 P.C ad-valorem on piece goods imported into our Municipality whether sea-borne or British Indian manufacture. In order that our deliberations may be of a representative character we sent for some of the merchants dealing in piece goods and goods manufactured in British India These merchants were consulted on the point They say that if we levy a uniform rate either of two P.C. or upwards on all piece goods and if the rates are collected throughout the province without any distinction whatever their trade would be unaffected. They add that at present no duty is levied in Bangalore and some of the Municipalities; they also say that in the Civil and Military station Bangalore, no such duty is levied. They urge that if the goods are charged with duty throughout the province without any duty on such goods in the Civil and Military station, it would materially affect the trade in the Bangalore city; it would also affect to a certain extent the trade of the province, if in some Municipalities the goods are charged while in others they are not. They are therefore of opinion that if piece goods are to be taxed, at all, they should be taxed throughout the province including the Civil and Military station. It may be true that if the goods are not taxed in the Cantonment the taxing of such goods in the Bangalore city would drive the merchants dealing in such goods out of the market.

We are of opinion that if the Resident can not be moved to [illegible]

ad-valorum duty of 2 P.C. on all piece goods no octroi duty should be levied in Bangalore in-as-much as such a duty would be an immiligated hard-ship upon the traders in Bangalore city.

If no such duty is levied in the Civil and Military station, the merchants say that their trade would be interfered with.

This is true in the case of the Bangalore city but we do not see how they are affected by the imposition of the tax in Municipalities other than that of the Bangalore city.

The tax on piece goods is an indirect tax and all that the traders want is to see that they do not lose their customs by an inequality of taxation i.e. taxation in one place and no taxation in another. The traders in all Municipal Towns except the Bangalore city will get their goods either from Bangalore or from certain manufacturing towns of British India.

Whether the piece goods are taxed or not in Bangalore and other stations is immeterial to them in as much as the tax levied in their Municipalities is borne by the Consumers

We therefore suggest that a 2 P.C. octroi duty may be levied in the city if the Cantonment Authorities consent to levy the same in the Civil and Military station. If however they do not consent to do so no such duty need be levied in the city

This need not however stand in the way of our levying a 2 P.C. duty in all the other Municipalities of the province in as much as this item is very important source of Municipal income, which we can not forego without material disadvantage to the Sanitary interests of the Public.

The loom tax is one which impedes the progress of a very wholesome industry, an industry which deserves every encouragement giving it does employment to many a poor handicraftsmen.

It is besides an unpleasant tax in-

We are of opinion that it should be abolished and that the 2 P C duty levied on foreign goods be also levied on the goods manufactured in the province

We have the honor to remain
Sir
your most obedient servants

(Signed) M Venkatakrishnaiya
do. M.L. Narasim Iyengar
do N Rubba Rao.

If the tax be introduced in the several District Municipalities on cloths both Indian and Sea-borne, the traders in the Mysore province shall have no reason to complain because if any person goes to Madras or Bangalore to buy cloths he shall have to pay the octroi duty wherever he breaks bulk within the province

It is not fair to tax Indian manufacture goods and not to tax Sea-borne cloths which are largely used by the people.

In some District Head Quarter Municipalities Sea-borne goods are taxed at present. The wants of Municipalities are now a days great, and it is therefore necessary to find some reasonable source of income to meet the demand.

In the Government order No. 11688/95-cir. 239/4 F 252 dated 22nd January 1891 the contemplated the abolition of the loom tax and substitute a duty on cloth manufacture in our province instead.

This may be done and if the cloths manufactured beyond seas British Indian territories and Mysore territory are charged with a duty

at

at 2 of without distinction no body can have any reason to grumble

(Signed) A Coomaraswamy Hon. Sec.

Vice President

E Provey
Vice President

Mun
13-9-95
b

No 2802
Dis 494
Dis 42

Office of the D Mysore,
Bangalore, 14th August 1895

Official Memorandum

Subject No. 460
Action on Foreign Liquor (Toddy) in Mysore City municipality

The attention of the Presidents of the Municipalities, Mysore District is drawn to Subject No. 460 of the Dasara Representative Assembly Proceedings of 1894 and he is requested to be good enough to submit his opinion on the proposal at an early date, after consultation with the Municipal Commissioners & report how the subject has been disposed of by him

By Order,

Illegible
Secretary.

26.8.95 FAF

MT 14/8/95

Mund
13 of 90
7

Gen 317 4 2285

1895 Mis 653

From The President of the
Mysore City Municipality

To The General secretary
to the Government of Mysore

Dated 12th
Despatched September 1895
Received

General No 1578
No.

Enclosure No. three

Reporting that the octroi
duty need not be levied on
foreign piece-goods.

Mund
13 of 90
7

matter stands all over
the Province, vide also
in the Revolution
G
22-12-96
H,
2/1

GL

16/9/95 — This is a Dasana
Dy 1/1 reply sent to the Branch on 1/2/96 for
Secretariat submitted. Please
see H & the Dewan's note on
the subject of Octroi on Cloth
and Loom tax herewith putup
Mund Sheet may this be filed, MD
2/1/96 The matter requires
looking into - but vide a note
showing

No. 150

En no 53.

Mysore

President's office dated
the 12th September 1895

From,

The President of the
Mysore City Municipality

To.

The General Secretary to the
Government of Mysore.

Sir,

With reference to your official memo
randum no 2802/Mis 421 dated the 27th August
1895 calling for the opinion of the board
on the question raised by the Representative
members of 1894 of levying octroy
duty on foreign piece goods, I beg to state
that the board is of opinion that it is
not necessary to levy any octroy duty
on foreign piece goods. A copy of their
resolution is enclosed.

I have the honor to be

Sir,
Your most obedient Servant.

President.
Mysore City Municipality

MH

Proceedings of a special meeting of the Municipal Commissioners for the City of Mysore held in the Town Hall at 8 a.m. on Saturday the 7th September 1895.

× × × × × ×

11. Read Government-official memo no 2802 dated 29th August 1895 calling for the opinion of the Board on subject-no 460 of the Representative Assembly of 1894, regarding the octroy duty on Foreign piece-goods.

Resolved that it is not necessary to levy any octroi duty on foreign piece goods for the reasons set out in the report of the Sub-Committee here to attached.

× × × × × × ×

(Signed) B. K. Venkata Varada Iyengar.

President.

"Copy".

V. Venkatasubbaiya

Secy

President.

To.

The members of the municipal board
Mysore.

Gentlemen,

We have the honor to inform you that we held two meetings to consider the question of levying a uniform octoi duty of 2. 6. C. advalorem on piece goods imported into our municipality whether sea-borne or British Indian manufacture. In order that our deliberations may be of a representative character we sent for some of the merchants dealing in piece-goods and goods manufactured in British India. These merchants were consulted on the point. They say that if we levy a uniform rate either of two 6 c. or upwards on all piece goods and if the rates are collected throughout the Province without any distinction whatever their trade would be unaffected. They add that at present no duty is levied in Bangalore and some of the municipalities. They also say that in the Civil and Military Station Bangalore, no such duty is levied. They urge that if the goods are charged with duty throughout the province without any

duty on such goods in the civil and military station it would materially affect the trade in the Bangalore city, it would also affect to a certain extent the trade of the province, if in some municipalities the goods are charged which in others they are not. They are therefore of opinion that if piece goods are to be taxed at all, they should be taxed throughout the province including the civil and military station.

It may be true that if the goods are not taxed in the Cantonement the taxing of such goods in the Bangalore City would drive the merchants dealing in such goods out of the market.

We are of opinion that if the Resident cannot be moved to levy an advalorem duty of 2. P. C. on all piece-goods no octori duty should be levied in Bangalore inasmuch as such a duty would be an unmitigated hardship upon the traders in Bangalore City.

If no such duty is levied in the civil and military station the merchants say that their trade would be interfered with.

This is true in the case of the Bangalore City, but we do not see how they are affected by the imposition of the tax in municipalities other than that of the Bangalore City.

The tax on piece-goods is an indirect

tax

tax and all that the traders want is to see that they do not lose their custom by an in-equality of taxation ie taxation in one place and no taxation in another.

The traders in all municipal towns except the Bangalore City will get their goods either from Bangalore or from certain manufacturing towns of British India. Whether the piece-goods are taxed or not in Bangalore and other stations is immaterial to them in as much as the tax levied in their municipalities is borne by the consumers

We therefore suggest that a. 2. P.C. octroi duty may be levied in the City if the Cantonement authorities consent to levy the same in the civil and military station. If however they do not consent to do so no such duty need be levied in the City.

This need not however stand in the way of our levying a 2. P.C. duty on all the other municipalities of the province in as much as this item is very important source of municipal income, which we cannot forego without material disadvantage to the sanitary interests of the public

The loom tax is one which impedes the progress & a very wholesome industry and industry which deserves

every encouragement giving it does employment to many a poor handicraftsmen.

It is besides an unpleasant tax in as much as it is a direct one. We are of opinion that it should be abolished and that the 2. P.C. duty levied on foreign goods be also levied on the goods manufactured in the Province.

Mysore
8.12.94.

We have the honor to remain,
Sir,
your most obedient Servants.

(Signed) M. Venkata Krishniah
" M.L. Narasimha Iyengar.
" A. Soobba Rao.

"Copy"

President.
Mysore City Municipality.

To

The Members of the Civil
Municipal Board
Mysore

Gentlemen

With reference to the proposal made by Mr. Ramblay-ramma Pandit - Municipal Commissioner anent the levying of Octroi duty on Europea piece-goods, I have the honor to inform you that I invited discussion of the subject with the principal merchants of the town and also read the report of the Sub-Committee dated the 14th April 1893.

In addition to the reasons stated in that report the merchants brought forward two other reasons which appeared to be very important. They are -

1. That it is difficult to stamp piece goods to shew payments of duty and the stamping involves human labour and labour

2 That the present exchange has affected the trade very prejudicially so much so that the Consumers in the Bangalore Contonment are to be

"When it became necessary for these
United Colonies to declare themselves
Independent of Great Britain, a decent
respect for the opinions of mankind
required that they should declare
the causes which impelled them
to the separation.

We hold these truths to be
self-evident, that all men are created
equal, that they are endowed by their
Creator with certain unalienable Rights,
that among these are Life, Liberty and
the pursuit of Happiness."

(Signed) Mrs Hannah Harrison Spencer
(Signed) Mrs. Mukta Ram Nair
" Pranjunda Raj Mrs.

"Copy"

President of the
Young Men's
Christian Association

Mun
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No. 9973
L798-95

Rf 2490

OFFICE OF THE DEWAN OF MYSORE.

Dated 26 February 1896.

From

THE ~~CHIEF~~ SECRETARY TO THE
GOVERNMENT OF MYSORE.

To

THE FIRST ASSISTANT TO THE
RESIDENT IN MYSORE.

SIR,

I have the honour to request that you will be so good as to obtain and forward for the use of the Durbar a copy of the rules, if any, now in force in the municipalities of the Bombay Presidency in regard to Refunds, and Drawbacks in respect of goods liable to Octroi duty imported into a municipal town for the purpose of exportation for consumption

outside

outside its limits

I have &c

24/12/96

For Secretary

DNJ 24/12/96

Memo

Copy forwarded to the President of the Mysore City municipality with reference to his No 908 dated 15th

By order

For Secretary

DNJ 24/2/96

Mem
13/9/90
9

1896

From The Asst. Resident
Mysore

To The Secretary to the Govt. of Mysore,
Dept.

Dated 20/3/96
Despatched
Received

General No. 1148
No.

Enclosure No. 2

Stating that no rules have been prescribed by Bombay Govt. regarding refunds in respect of goods liable to Octroi duty imported to a Municipal Town for exportation outside its limits, but that the several Municipalities have framed suitable local rules; & forwarding 8 copies of the refund rules framed by the Municipalities of Ahmedabad, Surat, Poona, Dharwar & Karachi -

References to be marked.

Govt. Mem. Regulations for Municipalities & Taluks

20
8/4/96

Submitted L/B for orders. The Mysore Presidents' etc 408 of 15/5/93 is now ~~required~~ pending final order Dy 31/3

1896

No. 1148 Ex

FROM

THE FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

The Dewan of Mysore.

Dated Bangalore, 28th March 1896.

SIR,

In reply to your letter No. 9973 dated L.F. 98-95 the 26th ultimo, I am directed to state that no general rules have been prescribed by the Government of Bombay as regards the grant of refunds in respect of goods liable to Octroi duty imported into a Municipal town for the purpose of exportation outside its limits. The several Municipalities in that Presidency which levy Octroi duty have framed rules for the regulation of refunds according to the needs of different localities.

2. Copies of the refund rules framed by

by the Municipalities of Ahmedabad, Surat, Poona, Bhavnagar and Nowsari, are enclosed for the information of the Government.

I have the honour to be

Sir,

Your most obedient Servant,

K. D. Curtis

Capt.,

Secy. & Asst. Comm. Railways

Octroi rules of the Ahmedabad municipality

Octroi duty shall be levied on goods coming into the walled city of Ahmedabad and into the walled suburb of Saraspur in accordance with schedule E

The following shall be the standard weights of the contents of conveyances carrying food-grains and oil-seeds.

Conveyances.			Weight Bengali lbs.
Chokra drawn by 6 bullocks			30
Do	4	Do	26
Bedia	2	Do	16
Camel			6
Pack-pony			4
Pack bullock			4
Pack-donkey			2

Whenever a conveyance is stated to be loaded below the standard above laid down, the load shall be weighed and charged for accordingly

Carts laden with timber shall be at the option of paying octroi by measurement or at the rate of Annas 1 per cwt

by 2 bullocks and Rs. 1-8-0 per cart drawn by 4 bullocks, for teak, sceseum, haldarwa sadar, and bija-timber, and at the rate of Re 0-12-0 per cart of two bullocks and Rs. 1-2-0 per cart of 4 bullocks, for Mowda and Sumbda timber.

All duty on all kinds of grain and oil seeds and timber shall be collected at the gates. The duty on other articles shall be collected at the gate when it may amount to two Rupees or less; and at the Municipal office when it may exceed that amount.

The following articles shall be exempted from the payment of octroi:—

White khadi made of country yarn, coarse sallay, coarse kamblis and kamblas, coarse printed cloth of Pali manufacture, Angnchas, Patpati, Poliyas (Dhedas) of country manufacture, wearing clothes, utensils and vessels in use, ornaments made of Nickel, all perfumed oils and oils used in paints and varnishes, and Tobacco mixed with Jagree prepared for smoking

Traders.

Traders or other persons carrying taxable articles of local manufacture out of the city may register such articles at the octroi or at the Municipal office and notify where the levied when such articles are taken back into the c

When other articles are similarly taken out they shall be sealed at the octroi or at the Municipal Office and they shall not be charged when brought back.

Railway travellers carrying with them taxable sweet meats not exceeding a Bengal seer in weight shall not be charged octroi duty on the same.

The Prasad of Acharya as well as of all other religious places of every creed to the extent of one Bengal seer shall be allowed to be imported free

The sweet meats belonging to the Gosaji Maharaja made from articles brought from the city after they are only registered at the gates, will not be charged octroi, provided the persons carrying them satisfy the octroi collector that they do not exceed in the aggregate weight the articles registered

Goods, the property of which is vested in Government, at the time they pass the barrier shall pass free, if accompanied by an invoice with the endorsement of the proper Government Officer certifying that they are the property of Government

Articles belonging to the Government and the Municipality shall be allowed to pass duty free.

Weavers living outside the city walls shall register the yarn they take out of the city and the cloth they bring within the city woven from the same, shall not be taxed.

Articles leaving the city for Sarasper and vice versa shall be registered and stamped at the gates when leaving and will be allowed duty free

Traders bringing into the City Chhadrie and Sallao, for being dyed blue with indigo and for finishing, shall register the same at the gates and shall keep a deposit sufficient for the amount of money leviable on the same and when the articles are taken back dyed and finished the deposit shall be returned.

No duty shall be levied on articles in regard

regarding which the importer is to obtain from the Pakadar or collecting Centre at the import station that they are intended to be re-exported, within 24 hours of their passing or leaving the station, and provided the importer deposits a sum equivalent to the amount of duty leviable on the goods, with the Pakadar who shall enter in a register the amount so deposited and grant a pass stating the time of arrival of the goods, or other articles, its weight, quantity or value, and the pass duly countersigned by the Collector, Superintendent shall be handed over to the Pakadar at the exit station, who after noting thereon the time of the arrival the goods, its weight, quantity or value on the same shall allow the goods to pass and return the pass to the exporter, or the person in charge of the same; on presenting the pass thus endorsed, the person in charge of same shall get back the deposit. No right to such refund shall be recognized after the expiration of 24 hours.

A pass or receipt will be granted on the importation of all goods liable to pay

several duties, specifying their description, the quantity and weight and the amount of duty levied thereon

Refund

Refund rules of the Surat Municipality.

In cases where a refund is claimable, refund of duty levied shall be granted on production of such † receipt or pass and on conditions embodied in the following rules.

† A pass or receipt will be granted on the importation of all goods liable to pay Octroi duties, specifying their description, quantity and weight and the amount of duty levied thereon. No goods shall pass through the Municipal limits without obtaining such pass or receipt.

(a) Refund of duty on cloth imported for the purpose of dyeing only, will be made on the importer satisfying us that the identical cloth imported and no other.

(b) No duty shall be levied on articles in regarding which the importer has satisfied the Vakedar or clerk in Karkun at the import station that they are intended to be exported within 24 hours of their passing or leaving the station, and provided the importer deposits a sum equivalent to the amount of duty leviable on the goods with the Vakedar who shall enter in a register the amount so deposited and grant a pass stating the time of the goods or other articles, to which

quantity, or value and the amount of deposit. The pass shall be produced to the Collector at the exit station who after noting the time of the arrival of the goods, the weight, quantity or value on the same, shall allow the goods to pass and return the pass to the exporter or the person in charge of the same. No right to such refund shall be recognized after the expiration of 24 hours and the deposit shall be appropriated to the Municipality as before.

The minimum amount of duty below which refunds are not claimable shall be 8 annas

Refunds shall be granted without any restriction to the limit of time.

The fact of such goods having broken bulk or changed hands shall not prevent the refunds being claimed provided

(a) That the claimant establishes the identification of the goods

the production of the receipt for the duty paid or in such other manner as the Municipality may from time to time provide.

(b) To meet the expenses of the necessary measures for identification, 10 per-cent of the amount of refund shall be recovered and credited to the Municipality.

All receipts, passes, &c, issued to persons in acknowledgment of the receipt by the Municipality, of taxes, fees, cess and other imposts shall be produced for inspection whenever required by the competent officer of the Municipality and shall be given up if required, provided that duplicates of the same be supplied at once to the holders thereof.

Action Rules of the Board of Customs for July

Seven duties in accordance with the scale enumerated in Appendix B shall be levied on such articles and goods as may be imported into the City for sale or for consumption by the inhabitants.

2. Goods the property in which is vested in Government at the time they pass the barrier, shall pass free if accompanied by an invoice with the endorsement of the proper Government officer certifying that they are the property of Government.

3. Goods, the property in which is not vested in Government at the time they pass the barrier, but which being imported with a view to the fulfilment of a Government contract or otherwise intended for the use of Government, will in the ordinary course of things become the property of Government after importation, shall on passing the barrier be declared as intended for the use of Government, use in fulfilment of a certain (specified) contract. The duty on them shall then be paid, and subsequently if they actually do become the property of Government the duty shall be refunded on a certificate to that effect signed by the proper official officer concerned.

4. With the exception of goods clearing at the

112, 113, and 156 of the Schedule articles imported by Railway to pay duty by the maund, fractions of a maund, if above 10 seers to be reckoned 1/4th, if between 10 and 20 seers to be reckoned 1/2, if between 20 and 30 seers to be reckoned 3/4ths, and if above 30 seers, to be reckoned full maund, and charged accordingly.

5. All cles imported in the different kinds of conveyances shall be assessed; and the capacities of the different conveyances shall be determined, as follows.

6. The maximum limit of weight of a bandi or a gadi including a cart drawn by 4 bullocks which is subject to the same rate, to be 32 British Indian maunds of 82 lbs avoirdupois; the maximum limit of weight of an ordinary two bullock cart to be 16 maunds, and the maximum limit of weight of a head load to be 2 British Indian maunds.

7. One maund of load brought in a cart, or 20 seers of 80 tolas on a head load where the rate is below 4 annas, and 10 seers where the rate is higher, to be exempt. Bandis and carts containing loads from 1 maund up to 8 and 4 maunds respectively to pay quarter rates, those

containing

containing loads from 8 and 4 maunds to 11 maunds respectively to pay half rates and those containing loads from 24 and 12 maunds to 32 and 16 maunds respectively to pay full rates Bandis and carts containing more than the maximum limits to pay an additional quarter rate for every additional 8 or 4 maunds or fractions thereof respectively. Head loads over two maunds in weight to be taxed by the maund, fractions being calculated as at railway stations. In case of head loads below the lowest rate of tax and above, they shall be charged in fractions as below. Loads between 10 and 20 seers 3/4 the full rate, those between 20 and 40 seers half the full rate, those above 40 seers, the full rate.

8. In case of mixed loads or packages, duty to be charged on the whole weight of every such load or package at the rate chargeable on each article

9. The weight of the packing of the goods when not of mats or fabrics to be deducted from the total weight in assessing duty

10. In any case in which the owner of a load refuses or neglects to declare the nature of taxable duties, the latter shall have the power to detain the goods and shall apply to the Magistrate for them who in any order such examination

of the contents of the box as he may deem necessary for the proper assessment of duty

11 If any person refuse to pay the said town duties, the tax collector or farmer may detain a portion of his taxable goods sufficient to cover the amount, provided that application for recovery of the said duties be made without delay to a Magistrate through the Secretary of the Municipality, otherwise the detention of the goods will be at the risk of the tax farmer or collector

12. Articles imported by sea of the class of piece goods and metal and articles made thereof which have paid customs duty, but are admissible to Municipal taxation, are not liable to Octroi exceeding 1½ per cent advalorem. All other articles imported by sea and which have paid customs duty shall be exempt from Municipal Octroi taxation

13 The duty being leviable by the load, any person importing goods liable to Municipal taxation not exceeding 1½ per cent advalorem, who may consider the Octroi demanded to be in excess of such limit, may claim to have his goods examined so as to adjust the Octroi in accordance with the preceding rules.

14. Persons importing goods in transit

which

which enter the city and pass out of it intact within a week of their entering, shall deposit the amount of duty due on them at the ingoing Octroi Naka and receive a receipt for the same. They shall present the receipt at the outgoing Naka for endorsement as to the goods having passed out of the city intact, and present the endorsed receipt at the Municipal Office where on satisfying the Municipal officers of the correctness of the endorsement &c they will obtain refund of the amount of duty deposited by them.

15. Such goods if they stay in the City longer than a week shall be treated as imported goods for purposes of refund. Provided that the importer gives notice to the Octroi Superintendent to the effect that the goods have remained in the City and gets his receipt endorsed to that effect.

16. Goods which pass out of the city within 12 (twelve) months of the date of importation shall be entitled to refund of duty.

17. In cases in which the computed duty shall exceed four rupees the goods shall, on their way out, be brought to the Municipal office for inspection and verification by the Secretary or the Octroi Superintendent.

18. Refund of duty on goods which have to break bulk or undergo a change of form in the city shall be claimable provided the manufactured articles are brought to the Municipal office for inspection by the Secretary or the Octroi Superintendent, packed for export in his presence, and a certificate obtained from the outgoing Naka within 48 hours after packing, certifying the despatch of the articles in question out of the city.

19. In cases where goods are exported by railway the conditions imposed by the two last preceding rules 17 and 18 (of bringing the goods at the Municipal office for inspection) shall be dispensed with, and the Railway invoice shall be accepted in lieu thereof as evidence of exportation.

20. All demands for refunds as above should be made within 4 days of the time of export and as they should be supported by the original receipts acknowledging payments of duty and the certificates of export mentioned above.

21. All Octroi receipts are transferable and they will change hands with the goods to which they appertain Refund will be paid only to the party

who

who actually export the goods and produce the original receipt

22 Receipts for Octroi duty shall be given to suit the convenience of Traders in making refunds.

23 No refund shall be given for a less sum than One Rupee. Where a consignment of imported goods is exported in parts, the fractions above quarter maunds of the exported parts shall be carried forward to the last exported part and paid for. Fractions below a quarter maund at the last calculation shall receive no refund. Each claim of export on which a refund is to be claimed must be "bona fide" one consignment made by one man to one man at one place on one day and must form part of one imported consignment. Each receipt granted for duty received at importation of goods shall, for this purpose, be regarded as one consignment.

24 Such articles as are not liable to Octroi duty on importation in the city under the above rules and the Schedule B, shall be liable to a trade registration fee.

25. No refund shall be granted of such trade registration fee if the goods are exported out of the city.

26 Opium, Salt, Wines and Spirits, Country liquor, and intoxicating drugs which form articles of Imperial revenue, shall be exempt from the trade registration fee.

27 The rate of the trade registration fee shall be ½ pie on the rupee of the value of all articles imported but are not liable to revenue or Octroi duty and where such value is not ascertainable ½ anna per maund of the weight of such articles, shall be charged.

28. – No charge shall be made on articles the computed duty on which at the above rate may fall short of three pies

29 Importers shall be bound to state the correct value of their imported articles for assessment of trade registration fee Where such information may not be obtainable, or where it is refused or where it may be doubted by the tax collectors, the charge shall be levied at the alternative rate of ½ anna per maund

Rules

Rules framed by the Dharwar Municipality regarding payment of refund on goods in transit

If any goods are at any time exported from the Municipal limits a refund shall be paid on them to the exporter equal in amount to the sum which, if they had been imported, would have been levied as duty on them, provided that the said sum be not less than 4 annas. Proof that octroi duty was paid on them on importation shall not be required

The octroi duty payable on piece goods and other textile fabrics and manufactured articles of clothing and dress, Class VII, and on metals and articles of metals Class VIII, shall in no case exceed one and a half per cent ad valorem.

Articles other than those included in Classes VII and VIII which were under the Indian Tariff Act of 1875 or, are under the customs Act VIII of 1882 liable to customs duty and which have been imported into India by sea are exempted from the

payment of octroi.

Any person desiring to claim a refund must obtain from the Naka Karkun at the time of export, a certificate that the goods have been exported.

A claim for a refund must be made within 48 hours after the date of export and must be presented in writing at the Municipal office to the Head Clerk or Managing Committee. The Naka Karkun's certificate of export as must be produced at the same time.

The Managing Committee may as refuse to allow a refund to be paid if they are satisfied on a summary enquiry, as that the export is not a bonafide transaction or that any fraud has been practised in order to obtain a refund.

If goods are exported out of Municipal limits without breaking bulk and as within 24 hours after importation, the as octroi duty however small paid on as importation shall be repaid to the exporter under the following rules:-

If it is intended to claim a refund under this rule the importer must at the as time

time of importation inform the Taka (1)
Karkun to whom he pays the octroi duty.
The Karkun will give him, instead of the
usual receipt, an order on the Karkun of
the Taka by which the goods are to be export
ed. The order will specify the description
and quantity of goods, the name of the (1)
importer, the hour of the importation, and
the amount of duty paid. The order must
be presented at the time of exportation. The
export Taka Karkun will satisfy himself that
the goods tally with the description given,
that they have not broken bulk and that
they passed his Taka within 24 hours after
importation. He will then repay the (2)
amount of duty to the exporter, take his (2)
receipt for it on the order, and keep the order
as a voucher for the payment. It is not (1)
necessary that the exporter and importer
should be the same person.

Instead of paying the octroi duty
in cash at the time of importation, the
importer can deposit a cloak or other (1)
article as a pledge with the import (1)
Taka Karkun. The Karkun will (1)

certify

certify in the order that the said article has been deposited with him in lieu of payment of the octroi duty. The export naka karkun after obliging himself on the point specified in the last rule, will return the order with a certificate to that effect to the exporter. When the exporter presents this order at the import naka, the Naka karkun there will give him the article deposited in pledge and will take his receipt for it on the order which he will retain

Rules

Rules framed by the Karachi Municipality for payment of Refunds

1 Refunds on exportation will be granted for all goods of the classes in the schedule on which Municipal duty has been paid, provided that the claim for refund be made within thirty days in the case of goods exported by land and 45 days when exported by sea.

2 All persons in charge of goods claiming a refund on exportation are required on their arrival at the export station to make a declaration stating the description, quantity, weight, number, or, if necessary, the value of the goods in their charge on which a refund is to be claimed, or if the exporter demands, the facts shall be ascertained by the collector of dues by examination and a certificate (Form 5), shall be granted by him to the exporter or man in charge as soon after exports as possible. On presentation of this form at the Municipal office in the case of conditions of Rule 1, a refund will be granted by the Secretary

Clause 2 -- No refund shall be allowed on goods respecting which a false declaration

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Clause 3 – If the Collector of Municipal
has due at a Railway Station or the Customs House
or the Municipal Taka see cause to refuse
any such declaration, he may examine, weigh,
or count the goods and if they be found to
than the declared value, quantity, weight or
number, shall detain the goods and make an
immediate report to the Secretary who shall if
satisfied that the declaration was wilfully
false, withhold the refund

Clause 4 – The Collector at the Railway
or Customs station will certify the export
at their respective stations on the arrival of
goods at the Meeran-ka-Naka for export,
the Municipality in charge shall immediately on
receiving the declaration referred to in
Clause 1 of the rule, forward the same with
his certificate that the goods correspond in quantity,
weight, and description, with the declaration, to
the Secretary at the Municipal Office, who
shall then issue such instructions as he may
think necessary regarding the further exam-
ination of the goods (care being taken that no
unnecessary delay or inconvenience is caused

to

to the exporters), and shall sign the export
certificate entitling the exporter to a refund
of the duty paid

Clause 5 – Goods intended to be exported
by the Schwan or Lotta thereon should
be brought for inspection to the Municipal
Office, and should be accompanied by the
declaration referred to already in this rule
On it being ascertained that the goods to be
exported duly correspond with the declara-
tion, they will be allowed to proceed to the
Naka where the export certificate will be
filled in, and returned to the Municipal
Secretary for signature to enable the
exporter to claim the refund

Form No 5 referred to in Rule 2,
Clause 1

Goods Receipt		Station to	Description		Weight		Remarks
Date	No				Md	S	

Note – Goods taken out of bond under the above rule to be entered
be presented at the Municipal Office with the
Goods Receipt

Exporter

True copies.

M. Avila

Superintendent

General Department

Secretariat.

1896.

Mun.
13 & 90
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To The 1st Asstt Resr

Sir

I am directed to acknowledge with thanks the receipt of copies of the ~~receipt~~ delivi refund rules framed by the Municipalities of Ahmedabad, Surat, Poona, Dharwar and Karachi, transmitted with your letter No. 11480 28th March 1896.

I have etc

7/4/96. W

for Secy

entd
WB
9/4/96

RL 2722

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